

Office of Chief Counsel
Internal Revenue Service

memorandum

CC:NER:PEN:PHI:TL-N-1399-00
DABreen

via facsimile and regular mail

date: March 21, 2000

to: Juanita Rivers, Chief Customer Service Branch 2
Philadelphia Customer Service Center, Drop Point 6290

from: Assistant District Counsel, Pennsylvania District, Philadelphia

subject: [REDACTED]; SSN: [REDACTED]
Request to Revoke SECA Exemption

Due to the fact that the taxpayer's statute of limitations expires on [REDACTED] for Tax Year [REDACTED], we request expedited action on this case. Please contact the taxpayer as soon as possible about this matter.

This memorandum confirms your telephone conversation on Wednesday, March 15, 2000 with Senior Attorney David A. Breen concerning Reverend [REDACTED] and his request to have his [REDACTED] election to be exempt from Self-Employment Contributions Act (SECA) taxes declared a nullity. As discussed, it is Counsel's opinion that this taxpayer qualifies for this treatment under Revenue Ruling 70-197, 1970-1 C.B. 181. Therefore, we are requesting reconsideration of the Service's [REDACTED] denial of his request.

The taxpayer originally sought revocation in [REDACTED]. In a [REDACTED] letter (Form Ltr 105C), his request was properly denied, because an election to be exempt from SECA taxes is irrevocable.

The taxpayer e-mailed [REDACTED] on [REDACTED] and explained his dilemma. The [REDACTED] forwarded the e-mail to the I.R.S. Office of Chief Counsel for action. On [REDACTED] [REDACTED] Counsel sent a letter to the taxpayer explaining that, although an election to be exempt from SECA taxes was irrevocable, in limited cases, based on the above-referenced revenue ruling, the original request for exemption could be declared a nullity. Based on this advice, on [REDACTED] the taxpayer wrote to the Service Center Director asking that he be granted relief under the revenue ruling.

Enclosed are copies of all relevant correspondence.

After you have considered the taxpayer's request, please provide us with a copy of your determination for our files. If, you have any questions, please contact Senior Attorney David A. Breen at 215-597-3442.

JOSEPH M. ABELE
Assistant District Counsel

Attachments